

**FILED**  
IN CLERK'S OFFICE  
US DISTRICT COURT E.D.N.Y.

★ JUN 27 2016 ★

BROOKLYN OFFICE

UNITED STATES DISTRICT COURT  
EASTERN DISTRICT OF NEW YORK

SECURITIES AND EXCHANGE COMMISSION,

Petitioner,

- against -

DAVID RIVARD,

Respondent.

1:15-mc-0221 (ILG)

**JUDGMENT COMPELLING DAVID RIVARD TO COMPLY  
WITH SECURITIES AND EXCHANGE COMMISSION ORDER**

The Petitioner Securities and Exchange Commission (the "Commission") having applied to the Court for a Judgment pursuant to Section 21(e)(1) of the Securities Exchange Act of 1934 ("Exchange Act") [15 U.S.C. §78u(e)(1)] to enforce compliance by the Respondent, David P. Rivard ("Rivard"), with a final Commission order entered on consent against him on October 27, 2004 ("2004 Commission Order"), barring Rivard permanently from appearing or practicing before the Commission as an accountant, and Rivard having entered into a Consent for the entry of Judgment, it is hereby

**I.**

**ORDERED, ADJUDGED, AND DECREED** that the Commission Order be and the same hereby is enforced and Rivard is permanently enjoined from violating the Commission Order entered pursuant to Rule 102(e) of the Commission's Rules of Practice [17 C.F.R. § 201.102(e)].

**II.**

**FURTHER ORDERED, ADJUDGED, AND DECREED** that Rivard shall pay to the Commission, to be remitted to the United States Treasury, the amount of \$986,870.87 representing

the amount of his ill-gotten gains from violation of the Commission Order, together with prejudgment interest totaling \$153,438.46 for the total amount of \$1,140,309.33.

**III.**

**FURTHER ORDERED, ADJUDGED, AND DECREED** that such amount, together with postjudgment interest pursuant to 28 U.S.C. § 1961, shall become due and payable upon (a) Rivard defaulting in making payments as provided in the payment plan ordered by the Court in 1:04-cv-1464 (ILG) or (b) the amounts due in 1:04-cv-1464 (ILG) being fully paid.

**IV.**

**FURTHER ORDERED, ADJUDGED, AND DECREED** that when such payments become due Rivard shall make payment in one of the following ways:

- (1) Rivard may transmit payment electronically to the Commission, which will provide detailed ACH transfer/Fedwire instructions upon request;
- (2) Rivard may make direct payment from a bank account via Pay.gov through the SEC website at <http://www.sec.gov/about/offices/ofm.htm>; or
- (3) Rivard may pay by certified check, bank cashier's check, or United States postal money order, made payable to the Securities and Exchange Commission and hand-delivered or mailed to:

Enterprise Services Center  
Accounts Receivable Branch  
HQ Bldg., Room 181, AMZ-341  
6500 South MacArthur Boulevard  
Oklahoma City, OK 73169

Payments by check or money order must be accompanied by a cover letter identifying Rivard as Respondent in this action, and the name of this Court and the docket number of this action; a copy of the cover letter and check or money order must be sent to John J. Graubard, Securities and

Exchange Commission, New York Regional Office, 200 Vesey Street, Room 400, New York, NY 10281-1022.

V.

**FURTHER ORDERED, ADJUDGED, AND DECREED** that the Court, subject to the foregoing, may order such relief as may be necessary for enforcement of any order of this Court as to disgorgement and prejudgment interest through civil contempt and/or other collection procedures authorized by law.

VI.

**FURTHER ORDERED, ADJUDGED, AND DECREED** that the Court shall retain jurisdiction of this matter for the purposes of enforcing the terms of this Judgment.

Dated: Brooklyn, New York  
June 24, 2016

  
UNITED STATES DISTRICT JUDGE